

**In the specification:**

Please replace the paragraph on Page 8, Lines 10 and 11, of the present disclosure with the following:

~~FIG FIGS. 13 is-a and 13A are perspective view views~~ of a device made by the process of FIGS. 1-12.

Please replace the paragraph beginning at Page 11, Line 25 and continuing on Page 12, through line 6, of the present disclosure with the following:

Referring to FIG. 7, a second anisotropic etch is next used to etch the polysilicon material 62 back to about the level of the original substrate surface, again exposing the the trenching protective structures. This step leaves vertical trenches 70 between the sidewall spacers 44 like trenches 50 but ending at the upper surface 64 of the remaining polysilicon material 62. A silicide 230, for example as shown in FIG. 7A, can be formed in the remaining polysilicon material at this step to further reduce gate resistance, for example, by refractory metal deposition and silicide formation. Then, a CVD oxide (or oxynitride) isolation layer 68 is deposited into the trenches 50 over the remaining polysilicon material 64 and over the trenching protective structures 40.

Please replace the paragraph beginning at Page 15, Line 22 and continuing on Page 16, through Line 3, of the present disclosure with the following:

The remainder of the process generally follows prior art methods and so is only generally described. FIG. 12 is a cross-sectional view showing frontside and backside metallization 94, 98. The frontside metal 94 extends downward into the trenches 80 to form conductive source contacts or fingers 96 which vertically short the source and body layers 86, 90 together as well as contact the top surface of the remaining P-type layer 26" at the bottom of the trench. The backside metal 98 forms the drain contact or cathode. The completion steps also include opening gate contact vias 97 at discrete locations, for example as shown in FIG. 13A, which can be done in this process without critical alignment, and passivating the surface.